



STATE DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, IDAHO 83720-0027

TOM LUNA
STATE SUPERINTENDENT
PUBLIC INSTRUCTION

MEMORANDUM

DATE: June 9, 2008
TO: Auditors of Idaho Public School Districts and Charter Schools
FROM: Julie Oberle, Coordinator, Public School Finance
SUBJECT: 2007-2008 Local School Audits

This memo outlines changes from prior years as well as a few of the major areas that each auditor should be reviewing and testing during audits of Idaho's public schools.

NEW FOR 2007-2008

Audit Reports Now Due November 10, 2008

Idaho Code 33-701(6) now requires audit reports be filed with the SDE, after the report's acceptance by the board of trustees, by no later than November 10. In past years, audit reports were due no later than October 15. The newly revised Idaho Code 33-701(6) states that if the SDE has not received the audit report by November 10, the department may withhold all or a portion of the school district's or charter school's November 15 distribution. The November 15 payment makes up approximately 20% of the state funding for the school year.

Financial Audits Information on the SDE Website

The SDE has added a Financial Audits section to the School Finance website at www.sde.idaho.gov/financeandtechnology/default.asp (lower left side). Here, you will find links to the IFARMS annual financial report information, phone numbers, and website addresses. This portion of the SDE website is for you. I would appreciate your ideas on items you would like to see included. Please send any suggestions or comments to me at JAOberle@sde.idaho.gov.

School Data Accuracy / Purchasing Procedures

The Office of Performance Evaluations (OPE) has recommended to the SDE that it require public schools to include, as part of their annual financial audit, a review of revenue and expenditure coding and a review of the accuracy of district attendance, staffing, and pupil transportation data. The review results would then need to be reported to the SDE. OPE has also requested that the SDE direct public schools to include a purchasing compliance review as part of their annual financial audit. While the SDE believes these reviews are already being done and will not be requiring the results of these reviews be reported directly to the SDE this year, the SDE is requesting that auditors continue to review revenue and expenditure coding, the accuracy of district attendance, staffing, and pupil transportation data, and school purchasing procedures to ensure information is being correctly reported and that adequate procedures are in place. The SDE is also requesting that auditors verify purchases are being appropriately reviewed and authorized.

Classroom Enhancement Package

A Classroom Enhancement Package was approved by the Idaho Legislature for FY 2008. The package provided additional money for classroom supplies, textbooks, and ISAT remediation programs.

Classroom Supplies

The legislature approved funds for every full-time classroom teacher in Idaho to have the authority to spend up to \$350 a year on classroom supplies in their individual classrooms. (Funding for classroom supplies cannot be used at the building level.) The FY 2008 appropriation was based on an estimated teacher FTE. The actual teacher FTE was slightly higher, resulting in actual funding of \$345 per full-time classroom teacher for FY 2008. Schools may use this funding to supplant money previously spent on classroom supplies and materials for individual teachers. The Permissible Uses Memo (see below) gives examples of how the allowance may and may not be spent.

Textbook Allowance

The legislature approved \$9,950,000 for school districts and charter schools to purchase instructional software and textbooks. FY 2008 textbook dollars were distributed based on the first reporting period's average daily attendance. To receive funding, a school district or charter school must expend at least one dollar (\$1.00) on such purchases for every three dollars (\$3.00) in funds distributed by the SDE. Schools have certified to the SDE that they satisfied the match requirement for FY 2008. Please note that hardware necessary for electronic instruction software or software used for remediation was not allowable.

Remediation (ISAT)

The legislature approved \$5,000,000 in funding to help schools remediate students who do not meet proficiency levels on the Idaho Standards Achievement Test (ISAT). Specifically, the funding was to be used to provide remedial coursework for students failing to achieve proficiency in the ISAT and to fund the PLATO computerized remediation services to schools. To receive funding, a school district or charter school must expend at least one dollar (\$1.00) in local dollars on qualifying expenditures for every two dollars (\$2.00) in funds distributed by the SDE. Schools have certified to the SDE that they have satisfied the match requirement for FY 2008. Please note that funding may not be used for professional development or staff training.

Copies of the FY 2008 Classroom Enhancement Permissible Uses Memo and the FY 2008 Classroom Enhancement Permissible Uses Frequently Asked Questions document are included with this letter. Copies of the FY 2009 Memo and FAQ document can be viewed on the SDE website at www.sde.idaho.gov/EducatorResources/default.asp.

If you have any questions on the Classroom Enhancement Package, please contact the SDE's Public Information Officer, Melissa McGrath, at (208) 332-6818 or MRMcGrath@sde.idaho.gov.

STATE FOUNDATION PROGRAM

Public schools receive the majority of their General M&O revenues through the State Foundation Program. The amount received is based on attendance and staffing information supplied by the public schools to the SDE during the year. This information, used to distribute over \$1.2 billion dollars to schools, is available on a secure SDE website. Please see the school superintendent or charter school administrator for the website and access information. **We are asking that auditors verify the accuracy of attendance and staffing data submitted to the SDE.**

Attendance

The SDE recommends that auditors review how public schools submit attendance data. This review should include testing of the submitted attendance data and confirmation that schools are reporting in compliance with SDE guidelines and State Board Rules and Regulations. An Attendance Manual can be viewed on our website at www.sde.idaho.gov/Statistics/docs/attendance/attendancemanual.pdf. If you have questions on the collection and reporting of attendance, please contact Gregory Berg (School Finance) at (208) 332-6840 or GDBerg@sde.idaho.gov.

Staffing

Auditors should be testing the Idaho Basic Educational Data System (IBEDS) information submitted annually to the SDE. This staffing data is used to calculate Salary Based Apportionment. Auditors should be verifying the placement of certified staff on the education and experience multiplier table and that teaching assignments have been reported correctly. The data should reflect a "snapshot in time," which is the last Friday of September. The superintendent or administrator has access to the IBEDS information available on a secure School Finance website. If you have questions on the collection and reporting of IBEDS information, please contact Myrna Holgate (School Finance) at (208) 332-6845 or MLHolgate@sde.idaho.gov.

Student Transportation

Auditors should review internal control procedures to confirm that reimbursable costs, as well as miles, have been reported properly and consistently on the Student Transportation Reimbursement Claim. The SDE also recommends that auditors review bus purchasing procedures, the handling of any depreciation allowance and fuel excise tax refunds, and confirm schools are reporting in compliance with SDE guidelines and State Board Rules and Regulations. If you have questions relating to transportation issues, please contact the SDE's Transportation unit at (208) 332-6851.

Reporting Revenues and Expenditures

Each public school is required to submit an annual financial report using the Idaho Financial Accounting Reporting Management System (IFARMS) as a guideline. *It is very important that revenues and expenditures are reported accurately using the revenue and expenditure coding structure established by the SDE and that coding is reviewed during the auditing process to ensure the collection of uniform data from Idaho's public schools.* The Annual Report memos, accounting codes, reports, forms, and the IFARMS manual are available on the SDE website at www.sde.idaho.gov/financeandtechnology/forms.asp. You will also find a list of "Reminders" and links to the Department of Administration's Purchasing Division as well as to the Division of

Financial Management's STARS Single Audit Report website. If you have questions on the reporting/recording of revenues and expenditures, please contact Julie Oberle (School Finance) at (208) 332-6840 or JOberle@sde.idaho.gov.

School Facility Maintenance

Idaho Code 33-1019 requires all school districts and charter schools that own or have a lease-purchase agreement for student-occupied buildings to allocate at least two percent of the replacement value of their student-occupied buildings for qualifying school building maintenance. If the full two percent is not expended, the difference must be reserved for future qualifying repairs and maintenance. The reserved funds may not be used to reduce the following year's allocation amount. A copy of Idaho Code 33-1019 and a FAQ document can be viewed on the SDE website at www.sde.idaho.gov/Facilities/default.asp. If you have any questions on school building maintenance as it relates to Idaho Code 33-1019, please contact Julie Oberle (School Finance) at (208) 332-6840 or JOberle@sde.idaho.gov.

FEDERAL

U.S.D.A. School Lunch

It is important that auditors review the internal control procedures for the handling of cash receipts and commodities at the building level. Sufficient tests should be included in your review to detect errors, prevent irregularities, and assure that the state revenue matching requirements under the National School Lunch Act have been met. If you have any questions relating to the U.S.D.A. School Lunch Act, please contact SDE's Child Nutrition unit at (208) 332-6823.

Federal Grant Monies - Cash Management Compliance

Schools receive cash advances from several federal programs, including those encompassed by the Single Audit Act: Title I, Title II-A (Improving Teacher Quality), Title IV (Drug-Free Schools), Title VI (Innovative Programs), Title VI-B (Special Education), and Title I-C (Migrant Education). Auditors should examine federal cash balances and advanced funds to assure they do not exceed the school's immediate cash needs. The SDE recommends that auditors review the submitted cash balance reports to assure the school is in compliance with federal and SDE guidelines and regulations. If you have any questions relating to Cash Management Compliance, please contact Julie Oberle (School Finance) at (208) 332-6840 or JOberle@sde.idaho.gov to be directed to the correct federal program officer.

General Federal Guidelines

Auditors should review federal grants for compliance with OMB Circular A-87 (outlines cost principles associated with federal grants) and to the Common Rule (details the reporting requirements). Audits should be conducted in accordance with the Yellow Book and the Single Audit Act, if appropriate. If you have any questions relating to the auditing of federal funds, please contact Julie Oberle (School Finance) at (208) 332-6840 or JOberle@sde.idaho.gov.

OTHER

Purchasing

Auditors should include a purchasing compliance review to ensure schools have adequate purchasing procedures in place and that purchases are being appropriately reviewed and authorized. Idaho Code 33-601(2) requires public schools be in compliance with the provisions of chapter 28, title 67 of Idaho Code. (The purchase of curricular materials is exempted.) These provisions specify procurement requirements for all political subdivisions of the state of Idaho, which includes public schools. If you have any questions about purchasing, please contact Mark Little (Division of Purchasing) at (208) 332-1611 or Julie Oberle (School Finance) at (208) 332-6840 or JAOberle@sde.idaho.gov.

Budgeting

Budget forms, memos, and schedules can be viewed on the SDE website at www.sde.idaho.gov/Statistics/2008_2009_budget.asp. Schools must also follow State Board Rules and Regulations as well as reporting guidelines established by the SDE. If you have any questions about the budgeting process, please contact Kathryn Vincen (School Finance) at (208) 332-6840 or KLVincen@sde.idaho.gov.

School Laws

The 2008 School Laws book and the Post Legislative Tour budget worksheets are available on the SDE website at www.sde.idaho.gov/beta/Publications/communications.htm.

General Fixed Assets

Various payments to the schools are done using computations including fixed asset dollar amounts. The fixed asset information included in the notes to the financial statements should be separated into elementary, secondary, and administrative fixed asset dollars for these computations to be accurate. It would also be helpful to have this information further separated by asset type, including buildings, equipment, transportation, etc.

Miscellaneous State Grants

Schools receive miscellaneous state grant monies that should be reviewed to ensure the dollars are expended in accordance with the school's approved applications. These grants include, but are not limited to, technology, safe and drug-free, and reading grants. State grant monies should be reported separately from federal grant monies. The school should have the reporting guidance manuals available for your review.

Training Opportunities

There are several opportunities during the year to learn more about school finance.

- Each spring, School Finance travels to the different regions of the state to present post-legislative information to Idaho's public schools. Various School Finance staff, when not presenting, are available for one-on-one meetings. For more information, please contact School Finance in the spring (usually early April) or watch the SDE website at www.sde.idaho.gov for a schedule of these workshops.
- The Idaho Association of School Business Officials (IASBO), in cooperation with Public School Finance, presents a New School Finance workshop in February/March. This full-day

workshop is often referred to as School Finance 101. For further information, please see the IASBO website at www.idahoasbo.org.

- IASBO also holds an annual conference in late June. This two-day workshop features concurrent sessions pertaining to issues facing Idaho's public schools. For more information, please see the IASBO website at www.idahoasbo.org.
- The SDE website at www.sde.idaho.gov has a wealth of information. Specifically, the School Finance website at www.sde.idaho.gov/financeandtechnology/default.asp has manuals, forms, recent communications and statistical information.
- The School Finance staff, as well as all SDE staff, encourage you to telephone or email any questions you may have. School Finance can be reached at (208) 332-6840 and the general SDE number is (208) 332-6800.

Included with this memo is a listing of the miscellaneous state payments that have been made as of May 15, 2008 to Idaho's public schools for the 2007-2008 school year. Once the July 15th payment has been made, the payment worksheet will be updated and posted to the SDE website in the Financial Audit and IFARMS Annual Reports sections discussed above.

Please call (208) 332-6840 or email me at JAOberle@sde.idaho.gov with any questions you may have.

cc: School Business Managers



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May 1, 2007

TO: Superintendents, Business Managers, Charter School Administrators, Principals and Testing Coordinators

FROM: Tom Luna, Superintendent of Public Instruction

RE: Permissible uses for the Classroom Enhancement Package

Thank you to everyone who has provided feedback and suggestions on the permissible uses for the Classroom Enhancement Package, which includes money for classroom supplies, textbooks and remediation. After considering and incorporating your ideas and input, the State Department of Education has put together an explanation of the distribution of these funds and a list of permissible uses. In the coming days, the Department will send a list of Frequently Asked Questions to help answer any other questions you might have regarding distribution or permissible uses.

If you have questions, please do not hesitate to contact the Department's Public Information Officer Melissa McGrath at (208) 332-6818 or mrmcgrath@sde.idaho.gov.

CLASSROOM SUPPLIES

The Legislature approved funds so every teacher in Idaho would have the authority to spend up to \$350 on classroom supplies. The Superintendent of Public Instruction has two goals for the classroom supplies money:

1. Every teacher should have the authority to spend \$350 a year on classroom supplies.
2. School districts that already have given teachers the authority to spend money on classroom supplies may supplant the funds currently spent with these state funds, freeing up their current spending on supplies for other needs.

According to Senate Bill No. 1235, Section 7:

Of the moneys appropriated in Section 3 of this act, \$5,180,000 shall be distributed for the purchase of classroom supplies. The Superintendent of Public Instruction shall determine the formulas and methodologies by which such funds are distributed, and the permissible uses.

Distribution:

This distribution will be based on 2007-2008 teacher FTE, which won't be available until January 2008. Instructional support staff (counselors, librarians, etc.) will not be included. In order to distribute funds early in the school year, an advance payment of 75% will be made in August 2007 based on prior year teacher FTSE, or in the case of new charter schools, estimated teacher FTE. Once 2007-2008 teacher FTE is available, school district / charter school distributions will be calculated. The final payment will be the difference between these amounts and the advance payments. Budget \$350 per teacher FTE; this amount is based on an estimate of 14,800 teacher FTE.

Permissible Uses:

The \$350 allowance MAY be spent on the following supplies:

Arts/crafts

Educational activities/games



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Bulletin board materials or posters
Science lab materials
Classroom storage and organization items
Manipulatives
Teaching aides, such as flashcards or wall pockets
Incentives
Rulers, protractors, calculators or stop watches
Writing utensils
Dry erase markers or chalk
Notebook paper
Notebooks
Technology equipment, such as cameras, film and photo processing, TVs, DVDs, VCRs and printers. (Teachers may only use classroom supplies money to buy printer cartridges for the printers in their personal classrooms.)
Notes and cards

The \$350 allowance MAY NOT be spent on the following supplies:

Copier paper
Printer cartridges (Teachers may only use classroom supplies money to buy printer cartridges for the printers in their personal classrooms.)
Food
Postage

The Superintendent of Public Instruction discourages the pooling of money to buy large-ticket items. The Superintendent encourages school districts to carry over these funds from year to year and discourages use-it-or-lose-it spending.

Supplanting Funds:

School districts may use the classroom supplies funding to supplant state funds, not federal funds, currently being spent on classroom supplies.

TEXTBOOKS

The Legislature approved funds for school districts to purchase textbooks.

According to Senate Bill No. 1236, Section 6:

“Of the moneys appropriated in Section 3 of this act, \$9,950,000 shall be distributed for the purchase of instructional software and textbooks, whether physical or electronic. In order to be eligible to receive such funds, the school district or public charter school shall expend at least one dollar (\$1) in discretionary funds on such purchases for every three dollars (\$3) in funds provided by this section. The Superintendent of Public Instruction shall determine the formulas and methodologies by which such funds are distributed, within the framework of an average daily attendance (ADA) based distribution.”

Distribution:

Office Location
650 West State Street

Telephone
208-332-6800

Speech/Hearing Impaired
1-800-377-3529

Fax
208-334-2228



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This distribution will be based on 2007-2008 first reporting period average daily attendance, which won't be available until February 2008. In order to distribute funds early in the school year, an advance payment of 75% will be made in August 2007 based on prior year average daily attendance, or in the case of new charter schools, estimated average daily attendance. Once 2007-2008 average daily attendance is available, school district / charter school distributions will be calculated. The final payment will be the difference between these amounts and the advance payments. School districts and charter schools will be notified of the amount of the required match (\$1 of discretionary funds expended for each \$3 distributed) and sent a statement to be signed by the school district superintendent, charter school administrator, or board chair. The final payment will be made after the statement is received by the SDE. Budget \$25 per grades K-6 estimated average daily attendance, and \$50 per grades 7-12 estimated average daily attendance.

The funds will be distributed based on average daily attendance, but are not limited to be spent per student. The State Department of Education encourages school district to spend the money where textbooks are needed most.

Permissible Uses:

Textbooks, whether physical or electronic, are defined as:

- Textbooks
- Workbooks
- Intervention and intensive intervention parts
- Replacement curriculum
- Electronic instruction software

The definition does not include hardware that may be necessary for electronic instruction software or software used for remediation.

Supplanting Funds:

School districts may use the textbook funding to supplant state funds, not federal funds, currently being spent on textbooks.

ISAT REMEDIATION

The Superintendent of Public Instruction secured funding to help schools and school districts remediate students who have struggled to meet proficiency on the ISAT for two consecutive years.

According to Senate Bill No. 1237, Section 10:

“Of the moneys appropriated in Section 3 of this act, \$5,000,000 shall be distributed to provide remedial coursework for students failing to achieve proficiency in the Idaho Standards Achievement Test. The Superintendent of Public Instruction shall determine the formulas and methodologies by which such funds are distributed, and the permissible uses, provided however, that the distribution of such funds shall be conditioned on a match of at least one dollar (\$1) in local expenditures for every two dollars (\$2) in distributed funds.”

Distribution:

This distribution will be based on the Spring 2005 and Spring 2006 Idaho Standards Achievement Test (ISAT) results. Once the distribution amounts have been calculated, school districts and charter schools will be notified of the amount



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of the required match (\$1 of discretionary funds expended for each \$2 distributed) and sent a statement to be signed by the school district superintendent, charter school administrator, or board chair. This payment will be distributed after the statement is received by the SDE. School districts will receive between \$175 and \$525 per student, depending on the number of subjects a student failed to achieve proficiency in on the ISAT.

- Budget **\$175** per student if the student did not meet proficiency in **one section** of the ISAT for two consecutive years (Spring 2006, Spring 2007).
- Budget **\$350** per student if the student did not meet proficiency in **two sections** of the ISAT for two consecutive years (Spring 2006, Spring 2007).
- Budget **\$525** per student if the student did not meet proficiency in **three sections** of the ISAT for two consecutive years (Spring 2006, Spring 2007).

Please budget using the number of students from the Spring 2005 and Spring 2006 years. A list of the number of students who qualify for this distribution is posted on the Department's Web site at www.sde.idaho.gov.

Permissible Uses:

The Superintendent of Public Instruction's goal for the ISAT Remediation funding is to provide assistance for students who have struggled the most to meet proficiency on the ISAT. The Superintendent has identified those students as those who have failed to achieve proficiency on the ISAT for two consecutive years. Therefore, the State Department of Education is distributing the funds for ISAT Remediation based on the number of students in each school district who have failed to meet proficiency on the ISAT two years in a row. The Superintendent of Public Instruction strongly encourages school districts to focus ISAT Remediation funds on these students; however, school districts are not limited to spending ISAT Remediation money on only those students.

ISAT Remediation funding MAY be used for the following, as they relate to remediation:

Transportation

Curriculum and curricular materials

Personnel

ISAT Remediation funding MAY NOT be used for professional development or staff training.

Monitoring Progress:

The Superintendent of Public Instruction made a commitment to the Legislature to track how the ISAT Remediation funding is spent and whether it is improving student achievement. The Superintendent's goal is to see the number of students needing remediation decrease.

The Superintendent of Public Instruction and staff of the State Department of Education understand school districts already have a lot of information to report every year. To make the monitoring process of ISAT Remediation funds easier, the Department will make it possible for school districts to submit information about ISAT Remediation funds through the CIP tool. Under the Student Achievement section, Goal 4, of the CIP tool, the Department will add an objective for ISAT Remediation where school districts can enter information about their action/strategy plans for the ISAT Remediation funding.

Supplanting Funds:

Office Location
650 West State Street

Telephone
208-332-6800

Speech/Hearing Impaired
1-800-377-3529

Fax
208-334-2228



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School districts may use the ISAT Remediation funding to supplant state funds, not federal funds, currently being spent to remediate students who did not meet proficiency on the ISAT.



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June 1, 2007

TO: Superintendents, Business Managers, Charter School Administrators, Principals and Testing Coordinators

FROM: Tom Luna, Superintendent of Public Instruction

RE: Frequently Asked Questions about the Classroom Enhancement Package distribution and permissible uses

CLASSROOM SUPPLIES

Was it the State Department of Education's intent that the money for classroom supplies be in addition to money some school districts are already giving teachers the authority to spend every year?

No. The State Department of Education intended for every teacher in Idaho to have the authority to spend a minimum of \$350 a year on classroom supplies. Some school districts in Idaho already give their teachers the authority to spend a certain amount of money each year on classroom supplies. Those districts may use the Classroom Supplies funding from the state to supplant what was spent in the past on classroom supplies, which then frees up that money for other items.

If a teacher is paid through federal funds, does he or she still get the \$350 a year for classroom supplies?

Yes. All certified classroom teachers will have the authority to spend \$350 a year for classroom supplies, regardless of how the teacher is funded. Teachers are eligible for the classroom supply funding based on their assignment code in IBEDS. Specifically, codes 00001 through 31610, and codes 50001 through 73099 are eligible.

Can a teacher save his/her money for two years to buy a big-ticket item like a projector?

The Superintendent discourages pooling of money; however, teachers may use the \$350 allowance to buy technology equipment, such as cameras, TVs, DVDs, VCRs and printers. They can only use classroom supplies money to buy printer cartridges for the printers in their personal classrooms. Teachers may not use the money to buy computers. The Superintendent encourages teachers to spend the classroom supplies money on items necessary for the day-to-day operation and activities of the classroom, not large technology-related items that usually are purchased at the school or district level.

TEXTBOOKS

Is there a cap on how much a district can receive for textbooks?

The cap is the \$9.95 million appropriation in the public schools budget. Those funds will be allocated to school districts and charter schools at an estimated \$25 per K-6 ADA and \$50 per 7-12 ADA.



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Can school districts use textbook dollars to pay for maps or sets of globes?

No. But teachers can use their classroom supply money to pay for these items.

Can school districts use textbook dollars to buy reference books for a classroom?

No. Textbook dollars should be spent on classroom sets of books that are part of the curriculum.

Can textbook dollars be used to buy sets of novels for a class?

Yes.

ISAT REMEDIATION

How do I estimate how much my school district will receive for ISAT Remediation in the upcoming year?

Visit www.sde.idaho.gov and click on "School district estimates for ISAT Remediation" to download an Excel spreadsheet of how many students, by district, have failed to meet proficiency on each ISAT subject for two consecutive years.

Take the number of students who did not meet proficiency for two consecutive years in Math, Language Usage and Reading in your school district and multiply that total number by \$175. That is an estimate of how much your school district should budget for ISAT Remediation funds. If a student failed in more than one subject, that student was counted more than once – once for each subject failed– using this method.

What if the number of students I counted as not meeting proficiency for two consecutive years does not match the number of students the Department counted in my school district?

Please use the data provided by the State Department of Education at www.sde.idaho.gov to budget. This data includes 3rd – 8th and 10th grade results for Spring 2005 and Spring 2006. Unfortunately, at this time, the state is unable to track students who have moved from one district to another so those students are not included in the distribution counts.

Is a school district required to spend the ISAT Remediation funds only on students who have failed to meet proficiency on the ISAT for two consecutive years?

No. The Department is using the number of students who have failed to meet proficiency on the ISAT for two consecutive years to distribute the funds, but school districts have the flexibility to spend this funding on any remediation programs they feel necessary.

Which cut scores should school districts use to calculate how many students have not met AYP for two consecutive years?



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To budget for fiscal year 2008, use ISAT results from the Spring 2005 and Spring 2006. Detailed information about how many students are eligible for distribution this year is posted at www.sde.idaho.gov, by school district.

Can school districts use ISAT Remediation funding to buy technology, such as equipment, software, and/or applications that are related to remediation?

School districts can use ISAT Remediation funding to purchase software related to remediation. However, school districts should use technology funds, not remediation money, to pay for technology equipment and hardware.

When budgeting for the ISAT Remediation funding, should we count students in the 11th and 12th grade who have not passed the ISAT?

No. The Department looked at students in 3rd-8th and 10th grades to calculate ISAT results for two consecutive years.

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